

AMENDMENTS

In the claims:

Claims 1-70 (Canceled)

71. (Currently Amended) A method of producing a financial position report for an investment portfolio, comprising:

obtaining single entry transaction data records for individual transactions of the investment portfolio;

receiving a request for a financial position report for the investment portfolio;

~~obtaining current prices for investments held in the investment portfolio;~~

calculating current double entry asset, liability and equity balances for the investment portfolio as a whole using the transaction data records and the current prices for investments held in the investment portfolio, wherein the sum of the portfolio asset balances equals the sum of the portfolio liability balances and the portfolio equity balances, and wherein the liability balances include balances that reflect obligations that would result if all investments of the investment portfolio were liquidated at said current prices;

generating a financial position report for the portfolio that presents the asset, liability and equity balances of the portfolio in a double entry format;

~~generating reports supporting each of the asset, liability and equity balances; and~~

presenting the financial position report, wherein ~~each of the respective asset, liability and equity balances displayed in the financial position report is~~ are associated with ~~a-hyperlinks~~ to a-corresponding reports supporting the respective balances; and

in response to user selection of one of said hyperlinks associated with one of said balances, presenting a report supporting the balance associated with the selected hyperlink.

72. (Previously added) The method claimed in claim 71, wherein a transaction data record comprises a date, an identifier of a security, a number of shares, a transaction price, and a transaction type.

73. (Previously added) The method claimed in claim 72, wherein the transaction data record further comprises a cash disbursed amount.

74. (Previously added) The method claimed in claim 73, wherein the transaction data record further comprises a margin borrowed amount.

75. (Previously added) The method claimed in claim 71, further comprising:

receiving transaction data characterizing a hypothetical what-if transaction;

recalculating said asset, liability and equity balances for the portfolio using said transaction data records and said what-if transaction data; and

presenting said financial position report using said recalculated asset, liability and equity balances.

76. (Previously added) The method claimed in claim 71, wherein the asset balances include a cash balance.

77. (Previously added) The method claimed in claim 76, wherein the cash balance is associated with a hyperlink to a cash balance report.

78. (Previously added) The method claimed in claim 77, wherein the cash balance report describes cash transactions of the portfolio and a cash balance remaining after each of said cash transactions.

79. (Previously added) The method claimed in claim 71, wherein the asset balances include a securities current basis balance.

80. (Previously added) The method claimed in claim 79, wherein the securities current basis balance is associated with a hyperlink to a portfolio status report.

81. (Previously added) The method claimed in claim 80, wherein the portfolio status report includes current value and gain and loss data for securities currently held in the portfolio.

82. (Previously added) The method claimed in claim 81, wherein the current value and gain and loss data are calculated using real time price data.

83. (Previously added) The method claimed in claim 71, wherein the liability balances include a margin borrowed balance.

84. (Previously added) The method claimed in claim 83, wherein the margin borrowed balance is associated with a hyperlink to a margin borrowed balance report.

85. (Previously added) The method claimed in claim 84, wherein the margin borrowed balance report describes margin transactions of the portfolio and a margin borrowed balance remaining after each of said margin transactions.

86. (Previously added) The method claimed in claim 71, wherein the liability balances include a margin interest balance.

87. (Previously added) The method claimed in claim 86, wherein the margin interest balance is associated with a hyperlink to a margin interest payable report.

88. (Previously added) The method claimed in claim 87, wherein the margin interest payable report describes margin interest transactions of the

portfolio and a margin interest balance remaining after each of said margin interest transactions.

89. (Previously added) The method claimed in claim 71, wherein the liability balances include a taxes payable balance.

90. (Previously added) The method claimed in claim 89, wherein the taxes payable balance is associated with a hyperlink to a taxes payable report that displays short-term and long-term realized and unrealized gains and losses for securities currently held in the portfolio, short-term and long-term taxes payable for realized and unrealized gains and losses for said securities, and short-term and long-term taxes paid for realized gains and losses of said securities.

91. (Previously added) The method claimed in claim 90, wherein the unrealized gains and losses and the short-term and long-term taxes payable for said realized and unrealized gains and losses are calculated using real time price data.

92. (Previously added) The method claimed in claim 91, wherein the taxes payable include federal and state taxes that are calculated in accordance with user defined tax rates.

93. (Previously added) The method claimed in claim 71, wherein the equity balances include a cash invested balance.

94. (Previously added) The method claimed in claim 93, wherein the cash invested balance is associated with a hyperlink to a cash invested report.

95. (Previously added) The method claimed in claim 94, wherein the cash invested report describes cash invested transactions of the portfolio and a cash invested balance remaining after each of said cash invested transactions.

96. (Previously added) The method claimed in claim 71, wherein the equity balances include a net worth balance.

97. (Previously added) The method claimed in claim 96, wherein the net worth balance is associated with a hyperlink to a net worth report.

98. (Previously added) The method claimed in claim 97, wherein the net worth report includes gains and losses for securities of the portfolio, said gains and losses accounting for commissions, margin interest, and taxes.

99. (Previously added) The method claimed in claim 98, wherein said gains and losses include unrealized gains and losses for securities currently held in the portfolio that are calculated using real time price data to provide real time unrealized gains and losses.

100. (Previously added) The method claimed in claim 71, wherein the balances are calculated using real time price data to provide a real time financial position report.

101. (Previously Amended) The method claimed in claim 71, wherein said current prices are obtained in response to said request from a user for the financial position report.

102. (Previously added) The method claimed in claim 101, wherein the request is received through the Internet.

103. (Previously added) The method claimed in claim 71, wherein the transaction data records are accessed from a remote server through the Internet.

104. (Previously added) The method claimed in claim 71, further comprising:

calculating revenue and expense balances for the investment portfolio as a whole during a period of time using the transaction data records, wherein the sum of the revenue balances less the sum of the expense balances equals the net worth after taxes of the portfolio as a whole during said period of time; and

~~generating reports supporting each of said revenue and expense balances and said net worth after taxes,~~

wherein said financial position report further comprises a profit and loss section presenting said revenue and expense balances and said net worth after taxes for said period of time,

wherein ~~each of the respective revenue and expense balances is of the~~ profit and loss section are associated with a hyperlinks to a corresponding reports supporting the respective balances, and

~~wherein the net worth after taxes is associated with a hyperlink to a corresponding report supporting said net worth after taxes~~

wherein said processing further comprises, in response to user selection of one of said hyperlinks associated with one of said revenue and expense balances, presenting a report supporting the balance associated with the selected hyperlink.

105. (Previously added) The method claimed in claim 104, wherein the revenue balances include a gains and losses balance.

106. (Previously added) The method claimed in claim 105, wherein the gains and losses balance is associated with a hyperlink to a gains and losses balance report.

107. (Previously added) The method claimed in claim 106, wherein the gains and losses balance report presents gross gains and losses excluding commissions and costs.

108. (Previously added) The method claimed in claim 106, wherein gains and losses balance report presents net gains and losses including commissions and costs.

109. (Previously added) The method claimed in claim 106, wherein the said gains and losses balance report includes bought value and realized and unrealized gains and losses of the portfolio.

110. (Previously added) The method claimed in claim 104, wherein said revenue balances include a dividends and interest balance.

111. (Previously added) The method claimed in claim 110, wherein said dividends and interest balance is associated with a hyperlink to a dividends and interest balance report.

112. (Previously added) The method claimed in claim 111, wherein the dividends and interest balance report describes dividend and interest transactions of the portfolio during said period and a dividends and interest balance remaining after each of said dividend and interest transactions.

113. (Previously added) The method claimed in claim 104, wherein said expenses balances include a commissions and costs balance.

114. (Previously added) The method claimed in claim 113, wherein said commissions and costs balance is associated with a hyperlink to a commissions and costs balance report.

115. (Previously added) The method claimed in claim 114, wherein the commissions and costs balance report describes commission and cost transactions of the portfolio during said period and a commissions and costs balance remaining after each of said commission and cost transactions.

116. (Previously added) The method claimed in claim 104, wherein said expenses balances include a margin interest balance.

117. (Previously added) The method claimed in claim 116, wherein said margin interest balance is associated with a hyperlink to a margin interest balance report.

118. (Previously added) The method claimed in claim 117, wherein the margin interest balance report describes margin interest transactions of the portfolio during said period and a margin interest balance remaining after each of said margin interest transactions.

119. (Previously added) The method claimed in claim 104, wherein said expense balances include a state and federal taxes balance.

120. (Previously added) The method claimed in claim 119, wherein said state and federal taxes balance is associated with a hyperlink to a tax expenses report that displays short-term and long-term realized and unrealized gains and losses, and short-term and long-term tax expenses for said realized and unrealized gains and losses.

121. (Previously added) The method claimed in claim 120, wherein said unrealized gains and losses and said short-term and long-term tax expenses for said realized and unrealized gains and losses are calculated using real time price data to provide real time unrealized gains and losses and real time short-term and long-term tax expenses for said realized and unrealized gains and losses.

122. (Previously added) The method claimed in claim 120, wherein said tax expenses include federal and state taxes that are calculated in accordance with user defined tax rates.

123. (Previously added) The method claimed in claim 104, wherein said balances are calculated using real time price data to provide a real time profit and loss activity report.

124. (Previously added) The method claimed in claim 104, further comprising:

receiving transaction data characterizing a hypothetical what-if transaction;

recalculating said asset, liability and equity balances, said revenue and expense balances, and said net worth after taxes for the portfolio using said transaction data records and said what-if transaction data; and

presenting said financial position report using said recalculated asset, liability and equity balances, said recalculated revenue and expense balances, and said recalculated net worth after taxes.

125. (Previously Amended) The method claimed in claim 71, further comprising:

calculating a performance measure indicating a rate of return for the portfolio as a whole that accounts for holding periods of individual securities currently or previously held in the portfolio using said transaction data records; and

generating a report supporting said performance measure, wherein said financial position report further comprises said performance measure, and

wherein said performance measure is associated with a hyperlink to a corresponding report supporting the performance measure.

126. (Previously added) The method claimed in claim 125, wherein the performance measure is a return on securities associated with a hyperlink to a return on securities report.

127. (Previously added) The method claimed in claim 126, wherein the return on securities report presents gross gains and losses and gross return on investments excluding commissions and costs.

128. (Previously added) The method claimed in claim 126, wherein the return on securities report presents net gains and losses and net return on investments including commissions and costs.

129. (Previously added) The method claimed in claim 126, wherein the return on securities report includes months held, gains and losses and return on investment on a monthly and annual basis.

130. (Previously added) The method claimed in claim 129, wherein the return on securities report includes individual investments.

131. (Previously added) The method claimed in claim 130, wherein the said return on securities report includes the overall portfolio.

132. (Previously added) The method claimed in claim 125, wherein the performance measure is a cash return on securities associated with a hyperlink to a cash return on securities report that presents a return on cash invested.

133. (Previously added) The method claimed in claim 132, wherein the cash return on securities report presents gross gains and losses and gross return on investments excluding commissions and costs.

134. (Previously added) The method claimed in claim 132, wherein the cash return on securities report presents net gains and losses and net return on investments including commissions and costs.

135. (Previously added) The method claimed in claim 132, wherein the cash return on securities report includes months held, gains and losses, and return on investments on a monthly and annual basis.

136. (Previously added) The method claimed in claim 135, wherein the return on securities report includes the overall portfolio.

137. (Previously Amended) The method claimed in claim 125, wherein said current prices are obtained in response to a request from a user for the performance report.

138. (Previously added) The method claimed in claim 137, wherein said request specifies a period of time for the performance report.

139. (Previously added) The method claimed in claim 137, wherein said request is received through the Internet.

140. (Previously added) The method claimed in claim 125, wherein said transaction data records are accessed from a remote server through the Internet.

Claims 141-151 (Canceled).

152. (New) A programmable device for reporting financial information for an investment portfolio, the device including computer readable media storing programming code for controlling the device to perform processing comprising:
obtaining single entry transaction data records for individual transactions of the investment portfolio;

receiving a request for a financial position report for the investment portfolio;

calculating current double entry asset, liability and equity balances for the investment portfolio as a whole using the transaction data records and current prices for investments held in the investment portfolio, wherein the sum of the

portfolio asset balances equals the sum of the portfolio liability balances and the portfolio equity balances, and wherein the liability balances include balances that reflect obligations that would result if all investments of the investment portfolio were liquidated at said current prices;

generating a financial position report for the portfolio that presents the asset, liability and equity balances of the portfolio in a double entry format;

presenting the financial position report, wherein asset, liability and equity balances displayed in the financial position report are associated with hyperlinks to corresponding reports supporting the respective balances; and

in response to user selection of one of said hyperlinks associated with one of said balances, presenting a report supporting the balance associated with the selected hyperlink.

153. (New) The device claimed in claim 152, wherein said processing further comprises:

calculating revenue and expense balances for the investment portfolio as a whole during a period of time using the transaction data records, wherein the sum of the revenue balances less the sum of the expense balances equals the net worth after taxes of the portfolio as a whole during said period of time;

wherein said financial position report further comprises a profit and loss section presenting said revenue and expense balances and said net worth after taxes for said period of time,

wherein revenue and expense balances of the profit and loss section are associated with hyperlinks to corresponding reports supporting the respective balances, and

wherein said processing further comprises, in response to user selection of one of said hyperlinks associated with one of said revenue and expense balances, presenting a report supporting the balance associated with the selected hyperlink.